



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

October 21, 1988

TO COUNTY ASSESSORS:

CINDY RAMBO
Executive Director

No. 88/74

1989 EXEMPTION FORMS

Enclosed are copies of six exemption forms which have been revised for 1989, along with a brief description of the revisions made.

1. AH 260B, Claim for Exemption of Aircraft of Historical Significance.
 - a. Senate Bill 569 (Chapter 560, Statutes of 1988) establishes an April 1 filing date.
 - b. The wording below the last line of the signature verification section of the form is changed from "Deputy" to "Deputy Assessor or Notary".
2. AH 261G Notice, Disabled Veterans Exemption Termination Notice.
 - a. The form has been updated to reflect the current year.
3. AH 266, Claim for Homeowners Property Tax Exemption (letter and card formats, English version).
 - a. The second sentence of the paragraph preceding the statements has been deleted due to the passage of Senate Bill 569 (Chapter 560, Statutes of 1988).
 - b. A statement "If you do not occupy or intend to occupy this parcel as your principal residence, please discard this form," has been added at the bottom of the letter form and the bottom back of the card form. The statement has also been added at the end of the third paragraph on the instructions.
 - c. A statement that social security numbers are also used by the State Attorney General's Parent Locator Services is added to the social security disclosure statement in the letter format and in the instructions for both the letter and card formats.

NOTE: The Spanish versions of the form and instructions are being revised to correspond with the above and will be sent to you later.
4. AH 267S, Religious Exemption.
 - a. On the back of the form, the first sentence of the first paragraph has been deleted.

5. AH 267S Notice, Religious Exemption Change in Eligibility or Termination Notice.
 - a. The form is updated to reflect the current year.
6. AH 269, Veterans Organization Exemption.
 - a. In Section A of the form item 7, Financial Statements of the organization, has been moved up and renumbered as item 5. Former items 5 and 6 have been renumbered as items 6 and 7, respectively.
 - b. Also in Section A (new) item 7, Salaries, the figures have been changed from \$600 weekly or \$30,000 annually to \$1,000 weekly or \$52,000 annually.
 - c. In Section B of the form the language of item 9, Financial Statements, has been moved up to the top of the form and is no longer a numbered item.
 - d. In the field inspection report item E6 is added.
 - e. In the instructions, the fifth paragraph (titled Fiscal Year) has been updated.
 - f. The balance of the instructions have been reorganized to correspond with the changes to the form as outlined above.

Four other forms are being revised to incorporate changes caused by newly enacted legislation and will be sent to you as soon as possible. They are:

1. AH 263, Lessors Exemption Claim
2. AH 264, College Exemption
3. AH 267, Welfare Exemption
4. AH 268A, Exemption For Property Used Exclusively By A Public School

All four forms are affected by Senate Bill 2407 (Chapter 1606, Statutes of 1988) and the welfare exemption form is additionally affected by Assembly Bill 3842 (Chapter 1591, Statutes of 1988). The welfare exemption form is also being revised with changes similar to those to form AH 269, Veterans Organization Exemption.

The following 12 Board-prescribed exemption forms have not been revised for 1989 and copies are not enclosed:

- (1) AH 260, 9-14-72 (Revised 10-01-81), 19__ Certificate and Affidavit for Exemption of Work of Art.

- (2) AH 260A, 12-1-83 (Revised 9-15-86), 19__ Certificate and Affidavit for Exemption of Certain Aircraft.
- (3) AH 261, 9-14-72 (Revised 10-1-81), 19__ Claim for Veterans' Exemption.
- (4) AH 261G, 12-1-83 (Revised 9-15-87), Claim for Disabled Veterans Property Tax Exemption.
- (5) AH 262, 11-16-81 (Revised 10-1-85), 19__ Church Exemption.
- (6) AH 263A, 3-8-88, Qualified Lessors Exemption Claim.
- (7) AH 265, 9-14-72 (Revised 10-01-81), Cemetery Exemption.
- (8) AH 266D, 10-23-75 (Revised 10-01-81), Homeowners' Property Tax Exemption Cooperative Housing Information Request.
- (9) AH 267R, 2-08-78 (Revised 10-01-81), Welfare Exemption Supplemental Affidavit, Rehabilitation-Living Quarters.
- (10) AH 268B, 9-29-77 (Revised 10-01-81), Exemption for Property Used by a Free Public Library or Free Museum.
- (11) AH 270, 9-14-72 (Revised 10-01-81), 19__ Exhibition Exemption.
- (12) AH 576E, 9-14-72 (Revised 10-01-81), Affidavit For 4 Percent Assessment of Certain Vessels.

NOTE: Proposition 93 on the November, 1988 ballot and an appellate Court Case in San Diego County may result in eliminating the residency requirements for the veterans and disabled veterans exemptions. You may wish to postpone ordering quantities of the forms applicable to these exemptions until the first of the year.

Our prior approval of a revised prescribed form is not necessary if you use a prototype copy of a form. If you use rearranged versions of the forms, two draft copies of each form must be submitted to the State Board of Equalization for approval. A checklist indicating the 1989 forms and the form approval procedures will be sent to you shortly. If you have any questions, please contact Bill Minor of this office; his telephone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosures
AL-08B-1337A